

(3) MAY ASK THE DEPARTMENT TO PERFORM ADMINISTRATIVE DUTIES FOR THE TAX COURT.

(B) RULES OF PROCEDURE.

SUBJECT TO § 3-103 OF THIS TITLE, TITLE 13 OF THIS ARTICLE, AND § 14-512 OF THE TAX - PROPERTY ARTICLE, THE TAX COURT MAY ADOPT REASONABLE RULES OF PROCEDURE IN ACCORDANCE WITH THE PROVISIONS FOR ADOPTING REGULATIONS UNDER TITLE 10, SUBTITLE 1, PARTS I THROUGH III, V, AND VI OF THE STATE GOVERNMENT ARTICLE.

REVISOR'S NOTE: Subsection (a)(1) and (2) of this section is new language derived without substantive change from the first clause of the first sentence of former Art. 81, § 227, the third sentence of § 228(a), as that sentence related to passing orders, and the third sentence and, as it related to seal and certification requirements, the fourth sentence of § 229(i).

Subsection (a)(3) of this section is new language added to state expressly that the Tax Court may ask for assistance from the Department. Subsection (a)(3) of this section is based on the second sentence of former Art. 41, § 10-502(2) -- now TP § 2-206 -- which required the Department to perform duties as requested.

Subsection (b) of this section is new language derived without substantive change from the first sentence and, except for the inference of validity as to rules of procedure adopted before June 30, 1980, the second sentence of former Art. 81, § 229(b). It is revised as a general power to adopt rules of procedure rather than repeating, in this and other sections of this article, the former various and more specific instances when rules of procedure may be adopted. Thus, in subsection (b) of this section, the former reference to rules of procedure "relating to pleadings, notices, hearings, and arguments" is deleted.

The introductory language of subsection (a) of this section, "[i]n addition to the powers and duties set forth elsewhere in this title and in Title 13, Subtitle 5 of this article", is added to clarify that the enumerated powers and duties are not exclusive.

In subsection (a)(1) of this section, the former word "judgment" is deleted as misleading since an administrative unit such as the Tax Court passes an order while a constitutional court may pass an "order" and enter a "judgment".

As to subsection (b) of this section, since the Tax Court is not a judicial or legislative unit, the